Exhibit 15

(ELECTRONIC RECORD) (HOUSE FINAL APPROVAL TEXT) (MARCH 8, 2022)

COMMONWEALTH OF PUERTO RICO

19^{th.} Legislative Assembly

3^{rd.} Ordinary Session

HOUSE OF REPRESENTATIVES

House Bill 1244

MARCH 6, 2022

Presented by Representatives Torres García, Hernández Montañez, Varela Fernández, Méndez Silva, Matos García, Rivera Ruiz de Porras, Aponte Rosario, Cardona Quiles, Cortés Ramos, Cruz Burgos, Diaz Collazo, Feliciano Sánchez, Ferrer Santiago, Fourquet Cordero, Higgins Cuadrado, Maldonado Martiz, Martínez Soto, Ortiz González, Ortiz Lugo, Rivera Madera, Rivera Segarra, Rodríguez Negrón, Santa Rodríguez, Santiago Nieves, Soto Arroyo and Torres Cruz.

Referred to the Committee on Labor Issues and Transformation of the Pension System for Dignified Retirement

LAW

To amend the Statement of Reasons, as well as Articles 2.12, 2.18 and 2.21 of Act 4-2017, better known as the "Labor Transformation and Flexibility Act;" to amend Articles 4, 8, 10, 11 and 14 of Act No. 379 of May 15, 1948, as amended; to amend Sections 1 and 4 of Act No. 289 of April 9, 1946, as amended; to amend paragraphs (a), (k) and (q) of Article 4, paragraph (b) of Article 3, as well as paragraph (a) of Article 10 of Act No. 180-1998, as amended; to amend Articles 1 and 7 of Act No. 148 of June 30, 1969, as amended; to amend paragraphs (a) and (b) of Article 1, paragraphs (b), (d), (e) and (f) of Article 2, Articles 3, 5, 7 and 8, paragraphs (a) and (b) of Article 11 and Article 12, as well as to delete Article 3-A of Act No. 80 of May 30, 1976, as amended; to amend Article 3 of Act No. 100 of June 30, 1959, as amended; and to amend paragraph (c) of Article 2 of Act 28-2018, as amended; to restore and expand labor rights applicable to private enterprise; decrease the probationary period, restore protections against unjustified termination and the formula to calculate vacation and sick leave accrual, extend said benefit to part-

time employees; restore the prescriptive period to claim benefits derived from an employment contract; and for other related purposes.

STATEMENT OF REASONS

Article II, Section 16 of the Constitution of the Commonwealth of Puerto Rico establishes the protections recognized for our working class, the most vulnerable sector within the employer-employee relationship. Specifically, this mandate establishes that: "[t]he right of every worker to freely choose his or her occupation and to resign from it, to receive equal pay for equal work, to a reasonable minimum wage, to protection against risks to his or her health or personal integrity in his or her work or employment, and to a regular workday not exceeding eight hours of work is recognized. Work may only be performed in excess of this daily limit, by means of extraordinary compensation which shall never be less than what is provided by law." Likewise, our Magna Carta validates the right of private employees and public employees assigned to agencies and instrumentalities that operate as private companies or businesses, to organize and bargain collectively, exercise their right to strike and use other legal concerted activities to achieve better employment conditions. In this context, the Constitution itself recognizes the power of this Legislature to expand these guarantees based on its authority to "pass laws for the protection of the life, health and welfare of the People," since the rights enumerated in our Constitution should not be interpreted restrictively nor shall they imply the exclusion of other protections.

Globally, the struggles of working men and women achieved recognition as significant rights in the Universal Declaration of Human Rights, adopted by virtually all the world's governments in 1948. The Declaration states that everyone has "the right to work, to free choice of employment, to just and favorable conditions of work and to protection against unemployment" (Article 23); to "equal pay for equal work" and to "just and favorable remuneration ensuring for him or herself and his or her family an existence worthy of human dignity, and supplemented, if necessary, by other means of social protection" (Article 23); to "a standard of living adequate for the health and well-being of him or herself and his or her family, including food, clothing, housing and medical care and necessary social services; he or she is also entitled to security in the event of unemployment, sickness, disability, widowhood, old age or other lack of livelihood in circumstances beyond his or her control" (Article 25); "to rest and leisure, to reasonable limitation of working hours and to periodic paid leave" (Article 24); to participate freely in the cultural life of the community, to enjoy the arts and to share in scientific advancement and its benefits (Article 27). It also recognizes that everyone has "the right to form and to join trade unions for the protection of their interests" (Article 23).

However, the last Legislative Assembly adopted a public policy focused on promoting job creation. The passing of Act 4-2017, known as the "Labor Transformation and Flexibility Act." According to its statement of reasons, However, the last Legislative Assembly adopted a new public policy by passing Act 4-2017, known as the "Labor Transformation and Flexibility Act." Its Statement of Purpose sets forth that the new legal structure established through this mandate sought to "create a clear and consistent policy, aimed at turning us into an attractive jurisdiction to establish businesses and create employment opportunities; foster growth in the level of jobs in the private sector; and offer new job opportunities to unemployed persons." The formula for making Puerto Rico "a more attractive jurisdiction" focused exclusively on persuading employers in to create more jobs within a reduced structure of rights, protections, and fringe benefits.

Precisely, this Act used the *Global* Competitiveness Index *of the World Economic Forum* to justify its approval, a study structured according to the perception of the business owners consulted. This publication establishes that "restrictive labor regulations" are among the main impediments to making Puerto Rico a more attractive jurisdiction for investment. In addition, they pointed out "inefficient government bureaucracy," "fiscal (tax) regulations," "tax rates," and "access to financing." However, the 18th Legislative Assembly ignored these four (4) factors, within a bureaucratic and inefficient governmental system. Dr. Morales Cortés explains that:

"In times of economic crisis, labor reforms have proven to be regressive in nature. Austerity measures make the conditions and terms of employment of the working class more precarious. Such practices constitute forms of institutional violence and generate greater inequality, inequity, and injustice. A regressive legal framework tends to adversely affect quality of life and well-being, labor force retention, demotivation, and the generation of difficulties associated with work and organizational performance... in Puerto Rico not all people have access to work, much less to decent work. Free choice of work occurs in a context of limited job supply and high rates of emigration in the face of low compensation."

For example, one of the main protections recognized for the working class is related to the existence of a probationary period, in which the employer determines the suitability of the employee for performing certain functions. Thus, the employee assumes his or her new responsibilities and begins a period of evaluation, in preparation for obtaining certainty about his or her permanence in the company. In the words of the Supreme Court of Puerto Rico:

Certified to be a correct and true translation from the source text in Spanish to the target language English. 5/JUNE/2022 - Andreea I. Boscor ATA-certified Spanish-English #525556
By Targem Translations Inc.

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¹ Dr. Morales Cortés, Comentario a la Reforma Laboral 2017, *Políticas Laborales Regresivas: Un atentado a la Calidad de Vida y al Bienestar de los Trabajadores*, p. 115.

"The labor legislation in force in Puerto Rico allows an employer to hire a person as a regular employee but subject to completing a probationary period that allows the employer to evaluate the work of said person. Thus, if during the probationary period the person who was hired does not perform satisfactorily, the employer may terminate his or her services at the end of the probationary period without having to compensate him or her. Even during the probationary period, the employer may terminate the employment relationship if the employee fails to perform his or her duties... If, upon expiration of the term established in the probationary contract, or the valid extension thereof, the employee continues to perform work for the employer, said employee shall acquire all the rights of an employee as if he or she had been hired for an indefinite period of time."

Prior to this revision, the maximum term applicable for a probationary period could be extended for a maximum of three (3) months. However, this statute allowed an extension for a period of six (6) months for exceptional cases, when authorized in writing by the Secretary of Labor and Human Resources. The amendment increased this period to nine (9) months.

Another of the most transcendental changes had to do with the applicable regulations for accrual of vacation and sick leave. The previous legal structure, codified in Article 6 of Act No. 180 of 1988, as amended, established that these workers would accrue vacation at the rate of one and one-quarter (1¼) days per month; and sick leave at the rate of one (1) day per month. Employees were only required to work a minimum of one hundred fifteen (115) hours per month.

The new structure raised the minimum number of hours required to one hundred and thirty (130) per month. In addition, it imposed a new structure for vacation leave accrual, according to the following sequence:

- 1. One-half-day per month during the first year of service.
- 2. *Three quarters of a day per month after completing one year of service until reaching five years of service.
- 3. One day per month after completing five years of service until reaching fifteen years.
- 4. One and one quarter day after completing more than 15 years of service.

Therefore, at present, employees covered by this labor reform must remain in the job for fifteen (15) years in order to accumulate the same number of days per month applicable to the repealed legal structure.

Likewise, Act No. 4, *supra*, reduced the statutes of limitations for workers to claim any breach related to an employment contract and eliminated from the text of the Law in order to categorize a termination as unjustified. ₇

This Legislative Assembly reaffirms itself in a public policy that recognizes:

- (1) The fundamental need of the people of Puerto Rico to reach maximum development of production in order to establish the highest possible standards of living for the population. The Commonwealth of Puerto Rico has the obligation to adopt measures that will lead to the maximum development of production and eliminate the threat of there coming a day when, due to continued population growth and the impossibility of maintaining an equivalent increase in production, the people may have to face an irremediable catastrophe; and it is the purpose of the Government to develop and maintain such production through understanding and education of all the elements that make up the people with respect to the fundamental necessity of reaching maximum production, and of distributing that production as equitably as possible.
- (2) Industrial peace, adequate, stable, and secure wages for employees, as well as an uninterrupted supply of goods and services are essential factors for the economic development of Puerto Rico. Achieving these purposes depends on fair, friendly, and mutually satisfactory relations between employers and employees, and on adequate means being available for peaceful resolution of labor-management disputes.
- (3) Eliminate the causes of certain labor disputes by promoting and establishing an adequate, effective, and impartial judicial process that honors and implements this policy.

Therefore, the draft proposed for our consideration reverses part of the changes in the 2017 labor reform, pursuant to a work plan based on two priority areas: (1) to restore and expand the labor rights applicable to employees belonging to private enterprise and (2) to demand that this Legislative Assembly exercise its investigative power, to inquire into the prevailing employment conditions in Puerto Rico and propose new protections for the benefit of the working class.

BE IT DECREED BY THE LEGISLATIVE ASSEMBLY OF PUERTO RICO:

Section 1.- The Statement of Reasons of Act 4-2017, as amended, is hereby 1 2 amended to read as follows: 3 "STATEMENT OF REASONS 4 ... 5 Some aspects of our current labor legislation hinder the creation of 6 employment opportunities or make it difficult for employers and employees to 7 agree on their own working conditions to the benefit of both. According to the 8 federal Department of Labor's Bureau of Labor Statistics report on wages and 9 employment in Puerto Rico, for the third quarter of 2015 (September) the 10 employment rate in Puerto Rico decreased by -0.7% compared to the same quarter 11 of 2014, while in the United States it grew by 1.9%. This distinction is also reflected 12 in the average weekly wage in Puerto Rico which is \$512.00 in contrast to the U.S. 13 average weekly wage of \$974.00, a difference of \$462.00. In fact, the average weekly 14 wage for all municipalities in Puerto Rico is lower than the U.S. average weekly 15 wage. 16 17 Labor regulation in Puerto Rico has long been considered an obstacle to 18 business development. In 1975, the Tobin Report was prepared by Dr. James Tobin 19 (Nobel Prize in Economics in 1981), which was addressed to the Governor of 20 Puerto Rico at the time, to deal with the fiscal situation that the Government was

going through. The report pointed out a need to review the labor legislation that

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impacted the private sector through increases in the cost of labor, the Christmas Bonus, the number of paid holidays, vacation and sick leave, and the overtime rate. See Report to the Governor of the Committee for the Study of the Finances of Puerto Rico - Tobin Report (1975) pp. 6, 10, 16, 31, 34. This was because total labor costs exceeded increases in labor productivity, making it necessary to improve the competitiveness of Puerto Rico's labor force, in terms of costs, skills and productivity. See id. at 7, 31-33. For 2010, in a survey of business owners, 74.6% of respondents indicated that labor legislation has a significant effect on decisions to expand operations or increase the workforce. See Compendium of the Chamber of Commerce, op. cit., p. 2; See also Estudios Técnicos, Inc., Estudio de la Reforma del Mercado Laboral en Puerto Rico (2010) pp. ix-x, 66-71. Aware of the great challenges facing Puerto Rico, the Plan for Puerto Rico recognized that the island's economic development requires modernizing our labor laws. See Plan for Puerto Rico (2017-2020), pp. 15, 47. Said changes should be aimed at fostering flexible and binding bargaining in labor relations. Id., pp. 15, 32, 33, 47. To achieve this goal, the Plan advocates for the establishment of a system of employment flexicurity. Id., p. 47.

In accordance with the foregoing, by means of this Act, we address the aspiration of transforming our labor system in a spirit of collaboration, sensitivity and great responsibility. We have the historic obligation to remedy the crisis that afflicts us in order to transform our economy, regain fiscal stability and give prosperity to our People. This will undoubtedly result in greater well-being for all Puerto Ricans. To begin on this path, a common effort is required from all of the economic sectors in Puerto Rico, including the labor sector.

This historic juncture gives us a precious opportunity to make changes to our labor laws to adapt them to the demands of global markets so that we can be in a position to promote economic development by being more flexible. This will help local entrepreneurs create jobs and allow thousands of Puerto Ricans to enter the labor force.

This reform promotes certainty in the relationship between employers and employees by establishing clearer rules for interpreting the rights and obligations arising from any employment contract. It also harmonizes our legislation with similar legislation at the federal level, aiming to have an adequate theoretical framework in the context of judicial precedents that will help us when interpreting the scope and content of local legislation, which can avoid the initiation of controversies in court or resolve existing ones in an expeditious and accurate manner.

In addition, a more flexible regulation of work schedules and workplaces is adopted, in accordance with the needs, demands and realities of the modern labor world. This Law empowers the employee and the employer to agree on a work schedule of up to 10 regular hours per day and alternate weekly schedules. This tool gives both parties the possibility and freedom to adjust, if they wish, to each other's needs. An employee who wishes to work 10 hours a day will be able to complete the 40 hour work week in four days, giving the employee greater flexibility to attend to personal or family matters on days off. If the employee agrees to work on an alternate weekly work schedule, this agreement may be revoked by mutual agreement of the parties or unilaterally by either party. In this regard, the right of the parties to voluntarily agree and dissolve the agreement related to the alternate work schedule is recognized and respected.

This law creates the right for the employee to request working conditions that are flexible as to both time and place, and requires the employer to consider these requests and provide justifications for its decision. In addition, the employer must give priority to requests from heads of household who have parental or sole custody of their minor children. Another benefit granted by this Law is that it gives employees who have to be absent one day for personal reasons the opportunity to make up the hours not worked during the week. This Law also recognizes the consequences of imposing all the burdens and requirements applicable to larger companies on small and medium-sized business owners.

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1 Therefore, rules that grant more flexibility to small business owners with respect 2 to certain labor laws are adopted. This Legislative Assembly adheres to the effort 3 to support small and medium-sized businesses, in line with the recent 4 recommendations made by the Congressional Task Force on Economic 5 Development of Puerto Rico to the Congress of the United States, to support this 6 important group within the local economy. 7 ••• 8 It is further acknowledged that termination claims may be settled after the 9 termination, which will save the parties a lot of time, money and effort, since they 10 will be free to reach settlement agreements if they so desire. At the same time, this 11 Act reaffirms that the right to severance pay under Act No. 80, supra, cannot be 12 waived prospectively. 13 ... 14 ... 15 The challenge we face is to reform our labor laws, fostering a regulatory 16 environment that improves our competitiveness, but maintains regulations 17 consistent with the necessary protection of our workers. This Legislative Assembly 18 accepts the challenge and reformulates certain aspects of our labor laws, in order to 19 better balance the interests of the protagonists in the employment relationship and 20

to ensure the welfare of employers and workers.

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Section 2-1. Article 2.12 of Act 4-2017, as amended, is hereby amended to read as 1 2 follows: 3 "Article 2.12. - Interpretation: Ambiguous Provisions 4 If there is ambiguity in any provision of an employment agreement, said 5 provision shall be construed liberally in favor of the employee. 6 The foregoing shall also apply when interpreting policies or rules 7 established by the employer. However, in cases where the employer reserves 8 discretion in the interpretation of its policies or rules, said reservation must be 9 recognized, provided *that* the interpretation is reasonable, and not arbitrary or 10 capricious, or otherwise provided for in a special law." 11 Section 3-2. Article 2.18 of Act 4-2017, as amended, is hereby amended to read as 12 follows: "Article 2.18 - Statute of Limitations 13 14 Actions arising from an employment contract or benefits arising under an 15 employment contract shall be barred after three (3) years, counted from the time 16 when the action may be brought, unless expressly provided otherwise in a special 17 law or in the employment contract." Section 4-3. Article 2.21 of Act 4-2017, as amended, is hereby amended to read as 18 19 follows: 20 "Article 2.21 - Periodic Reports to the Legislative Assembly.

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1	The Secretary of the Department of Labor and Human Resources shall be
2	required to submit reports every three (3) months to the Office of the Secretary of
3	both Legislative bodies regarding the implementation of this Act. <u>"</u>
4	Section 5 4. Article 4 of Act No. 379 of May 15, 1948, as amended, is hereby
5	amended to read as follows:
6	"Article 4. — The following are overtime work hours:
7	(a) Hours that an employee works for his or her employer in excess of eight (8)
8	hours during any calendar day.
9	(b) The hours that an employee works for his or her employer in excess of forty
10	(40) <u>hours</u> during any workweek.
11	(c) The hours that an employee works for his or her employer during the days or
12	hours in which an establishment must remain closed to the public by law.
13	However, hours worked on Sundays, when by law the establishment must remain
14	closed to the public, shall not be considered overtime for the mere reason of being
15	worked during that period.
16	(d) Hours that an employee works for his or her employer during the weekly rest
17	day, as established by law.
18	(e) Hours that the employee works for his or her employer in excess of the
19	maximum hours of work per day established in a collective bargaining
20	agreement."
21	Section 6-5. Article 8 of Act No. 379 of May 15, 1948, as amended is hereby
22	amended to read as follows:

"Article 8. — An employee may request in writing a change in schedule, the number of hours or the place where he or she is to perform the work. The employee's written request shall specify the change requested, the reason for the request, the effective date, and the duration of the change. In no case shall any employee be required to use or include specific terms or concepts in preparing or submitting any request under this Article. Each employer shall establish the applicable internal procedure to document these requests.

The employer shall be required to provide a written answer, which shall be part of the employee's personnel file, within a term of twenty (20) calendar days from the receipt of said request. Employers with more than fifteen (15) employees shall be required to respond in writing. If the employer meets with the employee within twenty (20) calendar days of receiving the request for change, the response may be served within fourteen (14) *calendar* days following said meeting.

In its reply, the employer may grant or deny the employee's request. A concession may be subject to conditions or requirements agreed upon by the employee and the employer. A denial must contain the particular reasons for the decision and any specific alternatives to the request submitted. In those cases in which the denial is based on the fact that the employer does not have an alternative available for the requested change,

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it shall so state in its reply. The employer will give priority to requests from heads of household who have parental or sole custody of their minor children.

The provisions of this Article shall only be applicable to employees who regularly work thirty (30) hours or more per week and who have worked for the employer for at least one (1) year. However, the provisions of this Article shall not apply to another request submitted within six (6) months of receipt of the employer's written decision or the change granted, whichever is less."

Section 7–6. Article 10 of Act No. 379 of May 15, 1948, as amended, is hereby

amended to read as follows:

"Article 10. - ...

11 <u>....(...)</u>

No employer may retaliate, terminate, suspend or in any way affect the tenure of employment or working conditions of any employee by reason of his or her refusal to accept an alternate weekly work schedule authorized in Article 6 of this Act or for having submitted a request for modification of schedule, number of hours or place of work_as provided in Article 8 of this Act. Any employer who engages in such conduct may be civilly liable for an amount equal to the amount of the damages that the act has caused to the employee, and if it is proven that the employer engaged in said conduct with malice or reckless disregard of the employee's rights,

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an additional maximum amount equivalent to the actual damages caused may be 1 2 imposed as punitive damages. In determining the amount to be imposed as 3 punitive damages, consideration shall be given to, among other factors, the 4 financial condition of the employer, the reprehensibility of the employer's conduct, 5 the duration and frequency of the conduct, the amount of damages caused, and 6 the size of the business. In addition, it may be required that the worker be 7 reinstated in his or her job and that the employer cease and desist from the act in 8 question. 9 ...(...). "-10 Section 8-7.- Article 11 of Act No. 379 of May 15, 1948, as amended, is hereby 11 amended to read as follows: 12 "Article 11. — Work Hours—Posting Notice of Work Hours. Work Hours - Posting 13 *Notice of Work Hours.* 14(....) 15 An employer who requires or allows an employee to work for a period of 16 more than five (5) consecutive hours without providing a meal break shall pay the 17 employee extraordinary compensation for the time worked, as provided in this 18 Article. Meal periods occurring outside the employee's regular workday may be 19 waived by written agreement between the employee and the employer, and 20 without the intervention of the Secretary of Labor and Human Resources. 21 The meal period shall begin no earlier than the end of the third or after the 22 beginning of the sixth consecutive working hour provided that the meal period

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may be taken between the second and third consecutive hour of work by written agreement between the employee and the employer.

An employer may not employ an employee for a work period exceeding ten (10) hours per day, without providing the employee with a second meal break. In cases where the total hours worked do not exceed twelve (12) hours, the second meal break may be waived, provided that the first meal break was taken by the employee and there is a written agreement between the employee and the employer.

The scheduled meal breaks that occur within or outside the employee's regular workday shall be one (1) hour. As an exception, they may be reduced to no less than thirty (30) minutes, as long as there is a written stipulation between the employer and the employee. In the case of *croupiers*, nurses, and security guards and others authorized by the Secretary of Labor and Human Resources, the meal break period may be reduced to twenty (20) minutes when there is a written stipulation between the employer and the employee, without requiring the approval of the Secretary of Labor and Human Resources.

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Notwithstanding, the other provisions of this Section shall apply.

Stipulations to reduce a meal break period shall be valid as long as there is consent from the employee and employer. Said stipulations shall continue in force when a third party acquires the employer's business.

Any employer who employs or allows an employee to work during a meal break, shall be required to pay for such period or fraction of the same thereof, a salary rate equal to time and a half of the rate agreed upon for regular hours, provided that the employees entitled to a pay a rate higher than time and a half, prior to the enactment of the "Labor Transformation and Flexibility Act," shall preserve the same.

For unionized employees, the stipulation to reduce the scheduled meal break may only be made by collective bargaining agreement or written agreement between the union and the employer, without need for the individual consent of the employees represented by the union, nor the approval of the Secretary of Labor and Human Resources, in such cases the reduction under the agreement or as provided in the agreement or bargaining agreement being effective."

Section 9-8. Article 14 of Act No. 379 of May 15, 1948, as amended is hereby amended to read as follows:

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"Article 14. Work Hours - Regulation by the Secretary of Labor and Human 1 2 Resources. 3 The Secretary of Labor shall prepare the necessary rules and regulations for 4 best compliance with this Act. Such rules and regulations shall be promulgated 5 within a term not to exceed ninety (90) days from the approval of this Act." 6 Section 10-9.- Section 1 of Act No. 289 of April 9, 1946, as amended, is hereby 7 amended to read as follows: 8 "Section 1. All employees of any commercial or industrial establishments, 9 for-profit or non-profit companies or businesses, including those operated by 10 non-profit associations or organizations and charitable institutions, shall be 11 entitled to one day of rest for every six (6) days of work. For the purposes of this 12 Act, a rest day shall be understood as a period of twenty-four (24) consecutive 13 hours." 14 Section 11-10.- Section 4 of Act No. 289 of April 9, 1946, as amended, is hereby 15 amended to read as follows: 16 "Section 4. Any employer who employs or allows an employee to work 17 during the rest day established in this Act—shall be obligated to pay the hours 18 worked during said rest day at a wage rate equal to time and a half of the rate 19 agreed upon for regular hours. However, if the employee who works during the 20 rest day is a student, the employer shall pay him or her a wage rate double the rate 21 agreed upon for regular hours.

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For purposes of this Section, any person enrolled in higher education, university 1 2 education and/or any postgraduate education shall be considered a student. 3 Notwithstanding, employers who are considered micro-enterprises or small and 4 medium-sized businesses, as these terms are defined in subsections (4), (5) and (6) 5 of Article 2 of Act 62-2014, as amended, known as the "Micro-enterprise, Small 6 and Medium-sized Business Support Act," may pay the employee a salary rate 7 equal to time and a half of the rate agreed upon for regular hours, provided that 8 the employees or employees entitled to superior benefits prior to the "Labor 9 Transformation and Flexibility Act" shall preserve the same." 10 Section 12 11. Paragraphs (a), (k) and (q) of Article 4 of Act 180-1998, as amended, 11 are hereby amended amended to read as follows: 12 "Article 4. Vacation and Sick Leave Provisions. 13 All workers in Puerto Rico, with the exception of those listed in Articles (a) 14 *Article* 6 of this Act, who work no less than twenty (20) hours per week, but 15 less than one hundred fifteen (115) hours per month, shall accrue vacation 16 at the rate of one-half (1/2) day per month; and sick leave at the rate of one-17 half (1/2) day per month. All workers in Puerto Rico except those listed in 18 Sections 3 and 6 of this Act who work no less than one hundred fifteen (115) 19 hours per month shall be entitled to a minimum

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vacation leave accrual at the rate of one and one-quarter (11/4) days per month, and a minimum sick leave accrual of one (1) day per month. However, for Puerto Rico resident employers with no more than twelve (12) employees, the minimum monthly accrual for workers who work no less than twenty (20) hours per week, but less than one hundred fifteen (115) hours per month, shall be at the rate of one-fourth (1/4) day per month for vacation leave and one-half (1/2) day per month for sick leave. Employees who work for these employers no less than one hundred fifteen (115) hours per month shall be entitled to a minimum accumulation of vacation leave at the rate of one-half (1/2) day per month, and a minimum accumulation of sick leave at the rate of one (1) day per month. This exception shall be available to the employer as long as the number of employees does not exceed twelve (12) and shall cease the calendar year following the one in which the employer's payroll exceeds fifteen (15) employees for more than twenty-six (26) weeks in each of the two (2) consecutive *calendar* years. The use of vacation and sick leave will be considered time worked for purposes of accrual of these benefits. (b) ... (c) ...

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1	(d)	
2	(e)	
3	(f)	
4	(g)	
5	(h)	
6	(i)	
7	(j)	
8	(k)	Upon written request of the employee, the employer may allow partial or
9		total liquidation of accrued vacation leave.
10	(1)	
11	(m)	
12	(n)	
13	(o)	
14	(p)	
15	(q)	No employer, supervisor or their representative, may use as part of the
16		company's administrative procedure or as company policy, excused
17		absences due to illness, as a criterion of employee efficiency in the
18		employee's evaluation process, if considered for raises or promotions
19		within the company. Neither shall absences due to illness or special
20		emergency leave provided in this Article, properly charged to sick leave,
21		with or without pay, be considered in order to justify

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disciplinary action, such as suspension or termination. This provision shall 1 2 not restrict employers from establishing attendance incentive programs for 3 employees according to operational needs." 4 Section 13-12. Paragraph (b) of Article 3 of Act 180-1998, as amended, is hereby 5 amended to read as follows: "Article 3. — Industries Granting Superior or Inferior Benefits. — 6 7 (a) ... (b) Any employee who worked for an employer before the "Labor Transformation 8 9 and Flexibility Act" became effective, who by law was entitled to monthly accrual 10 rates for vacation and sick leave higher than those provided by the "Labor 11 Transformation and Flexibility Act," shall continue to enjoy the previously 12 applicable monthly accrual rates of said benefits. These provisions shall apply as 13 long as he or she works for the same employer. 14 Dismissing, relieving, or indefinitely suspending an employee with the purpose 15 of rehiring the employee or replacing him or her with a new employee in order to 16 grant less labor rights than those he or she enjoyed prior to a subsequent law shall 17 constitute an unlawful employment practice. Any employer who violates this Section shall incur a misdemeanor and shall be punished with a fine of no less than 18 19 five hundred dollars (\$500.00) nor more than five thousand dollars (\$5,000.00), or 20 imprisonment for

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a term of no less than one hundred twenty (120) days nor more than one (1) year, or both penalties at the discretion of the Court. The employer shall also incur civil liability for an amount equal to twice the amount of the damages caused to the employee by the act. In cases where the dispute adjudicator is unable to determine the amount of the damage caused to the employee, he or she may, at his or her discretion, impose a compensation penalty of no less than one thousand dollars (\$1,000) nor more than five thousand dollars (\$5,000)." Section 14-13. Paragraph (a) of Article 10 of Act 180-1998, as amended, is hereby amended to read as follows: "Article 10. Statutory Limitation Period. (a) The statute of limitations for wage claims that an employee may have against his or her employer under this Act or a mandatory decree, already passed or to be passed, pursuant to the provisions of this Act or under any contract or law, shall expire after three (3) years. The time for barring an action shall be counted from the time the employee ceased being employed with the employer. The abovementioned statute of limitations shall be interrupted and shall begin to run again

by any notice of wage debt to the employer, judicially or extrajudicially, by the

employee or worker, his or her representative, or authorized Department official,

and by any act of acknowledgment of the debt by the employer.

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Claims arising under this Law shall have a statute of limitations period of three (3)
years, counted as of the action barred by the provisions of this statute.

3 (b) ...

4 (c) ...

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Section 15–14. Article 1 of Act No. 148 of June 30, 1969, as amended, is hereby amended to read as follows:

Article 1. Any employer who employs one or more workers or employees within the twelve (12) month period from October 1st of any year to September 30th of the following calendar year shall be required to grant each employee who has worked seven hundred (700) hours or more or one hundred (100) hours or more in the case of dock workers, within the aforementioned period, a bonus equivalent to 6% of the total maximum salary of ten thousand dollars (\$10,000) earned by the employee or worker within said period of time. Any employer with twelve (12) employees or less for more than twenty-six (26) weeks within the twelve (12) month period from October 1st of any year until September 30th of the subsequent calendar year shall grant a bonus equivalent to 3% of the total maximum salary of ten thousand dollars (\$10,000).

For employees hired as of the effective date of the "Labor Transformation and Flexibility Act" any employer who employs more than twenty (20) employees for more than twenty-six (26) weeks within the twelve (12) month period from

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October 1st of any year until September 30th of the subsequent calendar year, shall be required to grant each employee who has worked at least seven hundred (700) hours or more within said period, a bonus equivalent to three percent (3%) of the total salary earned up to the amount of six hundred dollars (\$600.00). Employers with twenty (20) employees or less for more than twenty-six (26) weeks within the twelve (12) month period from October 1st of any year until September 30th of the subsequent calendar year, shall be required to grant each employee who has worked at least seven hundred (700) hours or more within said period, a bonus equivalent to three percent (3%) of the total wages earned, up to a maximum of three hundred dollars (\$300.00).

Notwithstanding, employers that are considered micro-enterprises or small and medium-sized businesses, as these terms are defined in subsections (4), (5) and (6) of Article 2 of Act 62-2014, as amended, known as the "Micro-enterprise, Small and Medium-sized Business Support Act," shall be required to grant the benefit established in the preceding paragraph to each employee who has worked nine hundred (900) hours or more within the above-mentioned period.

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The total of the amounts paid for said bonus shall not exceed fifteen percent (15%) of the employer's annual net earnings, accrued within the period from September 30 to October the 1st of the preceding year until September 30th of the year to which the bonus corresponds. When calculating the total hours worked by an employee to receive the benefits of this Law, hours worked for the same employer shall be counted, even if the services have been rendered in different businesses, industries, and other activities of that employer. In order to determine the net profits, the amount of the net loss carryforward from previous years and the accounts receivable that have not been paid at the end of the period covered by the statement of status and profit and loss shall be excluded. This bonus shall constitute compensation in addition to any other wages or other benefits to which the employee is entitled. The employer may credit any other type of bonus previously paid to the employee during the year toward said obligation, as long as the employer has notified the employee in writing of the intention to credit said other bonus to the payment of the bonus required under this Act. *In case of ambiguity in any provision of this Article, said provision shall be liberally* construed in favor of the employee."

Section 16-15. Article 7 of Act No. 148 of June 30, 1969, as amended, is hereby amended to read as follows:

"Article 7. — The Secretary of Labor and Human Resources is hereby authorized to adopt such rules and regulations as he or she deems necessary for the best and due administration of this Act.

The Secretary is also authorized to request and require that the employers furnish, under oath, all information within their reach in connection with the balance sheets, profit and loss statements, accounting books, pay lists, wages, working hours, statement of changes in financial position and corresponding entries, and any other information they may deem necessary, for the best administration of this Act, and for such purposes, the Secretary of Labor and Human Resources may prepare forms in the form of spreadsheets, which may be obtained by the employers, through the Department of Labor and Human Resources, and must be completed and filed in the offices of the Department of Labor and Human Resources within the date prescribed by the Secretary.

The Secretary is also authorized to investigate and examine, personally or through subordinates, the books, accounts, files, and other documents of the employers, to determine the liability of them the latter with respect to their employees, under the protection of this Law.

In order for an employer to take advantage of the provision contained in Article 1 of this Act, which is the exemption from paying all or part of the bonus established therein when the business, industry, trade, or enterprise has not obtained profits, or when <u>such said profits</u> are insufficient to cover the total

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bonus, without exceeding the fifteen percent (15%) limit of the annual net profits, said employer shall submit to the Secretary of Labor and Human Resources, no later than November 30 of each year, a financial statement and profit and loss statement for the twelve (12) month period from October 1st of the previous year to September 30th of the current year, duly certified by an authorized public accountant, evidencing the financial status. In cases in which the fiscal year of the employer requesting the exemption provided in this Article does not end on September 30th of each year, the required profit and loss statement may be the one corresponding to the business's fiscal year. The profit and loss statement required herein may be compiled or reviewed by a certified public accountant and must be signed and stamped with the seal of the affiliated Association of Certified Public Accountants. The foregoing shall not be construed as a limitation to the powers of the Secretary of Labor and Human Resources to carry out an audit intervention on any employer requesting the exemption and to corroborate the accuracy of the information provided. ..."-

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Section 17. 16. Paragraphs (a) and (b) of Article 1 of Act No. 80 of May 30, 1976, as amended, are hereby amended to read as follows:

Any employee of a company, industry or any other business or place of employment, hereinafter referred to as the establishment, who works for compensation of any kind, contracted for an unspecified period of time, and is

terminated from his or her position without just cause, shall be entitled to receive 1 2 from his or her employer, in addition to the salary he or she has earned: 3 (a) Two (2) months' salary as severance pay, if the termination 4 occurs within the first five (5) years of service; three (3) months' salary as 5 severance pay if the termination occurs after five (5) years up to fifteen (15) 6 years of service; six (6) months' salary as severance pay if the termination 7 occurs after fifteen (15) years of service. 8 (b) An additional progressive indemnity equivalent to one (1) 9 week for each year of service, if the termination occurs within the first five 10 (5) years of service; two (2) weeks for each year of service, if the termination 11 occurs after five (5) years up to fifteen (15) years of service; three (3) weeks 12 for each year of service, after having completed fifteen (15) years or more 13 of service. 14 (a) Three (3) months' salary as severance pay, if the termination occurs 15 within fifteen (15) years of service; the six (6) months' salary as severance if the termination occurs after fifteen (15) years of service. 16 17 (b) An additional progressive indemnity equivalent to two (2) weeks for 18 each year of service, if the termination occurs within fifteen (15) years of service; three (3) weeks for each year of service, after having completed fifteen (15) or more 19 20 years of service. 21 The years of service shall be determined based on all previous accumulated 22 periods of work that the employee has worked for the employer prior to layoff,

but excluding those that by reason of previous termination or separation have been compensated or have been the subject of a court judgment.

Notwithstanding the provisions of the first paragraph of this Article, the mere fact that an employee serves under a fixed-term contract alone shall not have the effect of automatically depriving him or her of protection under this Law if the practice and circumstances involved or other hiring evidence are of such nature as to tend to indicate the creation of an expectation of continuity of employment or appearing to be a *bona fide* employment contract for an indefinite period of time. In such cases, employees so affected shall be considered hired for an indefinite period of time. Except in cases of employees hired for a *bona fide* fixed term or for a *bona fide* project or work, any separation, termination, or layoff of employees hired for a fixed term or for a *bona* fide project or work, or the nonrenewal of their contract shall be presumed to constitute a termination without just cause governed by this Act.

The severance payment provided by this Act, as well as any equivalent voluntary payment paid by the employer to the employee by reason of the employee's termination, shall be free of income tax, regardless of whether said payment is made at the time of termination or subsequently, or is made by reason of a settlement agreement or by virtue of a court judgment or administrative order. Section 18.-17. Paragraphs (b), (d), (e) and (f) of Article 2 of Act No.-80 of May 30,

1976, as amended, are hereby amended to read as follows:

"Article 2. Just cause for termination of an employee of an establishment shall be 1 2 understood to mean: 3 (a) That the employee continues in a pattern of improper or disorderly conduct. 4 5 (b) The employee's attitude in not performing his or her work efficiently or 6 doing it late and negligently or in violation of the quality standards of the 7 product that is produced or handled by the establishment. 8 (c) The employee's repeated violation of reasonable rules and regulations 9 established for the operation of the establishment provided that a written 10 copy of same has been furnished to the employee in a timely manner. 11 (d) Total, temporary, or partial closure of the establishment's operations. 12 Technological or restructuring changes, or the nature of the product that is (e) 13 produced or handled by the establishment and changes in the services 14 rendered to the public. 15 (f) Reductions in employment that become necessary due to a reduction in the 16 volume of production, sales, or profits, anticipated or prevailing at the time of termination. 17 Termination for just cause shall not be considered that which is at the mere 18 19 whim of the employer or for no reason related to the good and normal operation 20 of the establishment. Nor shall an employee's collaboration or statements related 21 to the employer's business within the course of any investigation before any 22 administrative, judicial, or legislative forum in Puerto Rico be considered just

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cause for termination when said statements are not of a defamatory nature or constitute disclosure of privileged legal information according to law. In the latter case, the employee so dismissed shall be entitled, in addition to any other award that may apply, to be ordered immediately reinstated into employment and to be compensated for an amount equal to the wages and benefits lost from the date of termination until a court orders reinstatement in employment."

Section 19.—18. Article 3 of Act No.—80 of May 30, 1976, as amended, is hereby amended to read as follows:

"Article 3.

In any case in which employees are laid off for the reasons indicated in paragraphs (d), (e) and (f) of Article 2 of this Act, the employer shall be required to apply preference in retaining employees with more seniority, provided that there are vacant positions or positions held by employees with less seniority in employment within their occupational classification that they may fill. Preference shall be given to laid-off employees in the event that within six (6) months following their layoff there is a need to employ a person in work equal or similar to that performed by said employees at the time of their layoff and within their occupational classification.

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The order of seniority shall also be followed in the replacement except, and in both situations, in those cases in which there is a reasonably clear or evident difference in favor of the capacity, competence, productivity, performance, efficiency or record of the employees being compared, in which case the employer may select on the basis of said criteria. It is provided that:

(a) In the case of layoffs or reductions of personnel for the reasons contemplated in paragraphs (d), (e) and (f) of this Act in enterprises which have several offices, factories, branches or plants, and in which the practice is that usually and regularly the employees of one office, factory, branch or plant do not transfer to another, and that said units operate substantially independently as to aspects of personnel, the seniority of the employees within the occupational classification subject to the personnel reduction shall be calculated taking into account only the employees in the office, factory, branch or plant in which said personnel reduction is to be made.

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(b) For companies with several offices, factories, branches or plants in which 1 2 there is a usual and regular practice that their employees transfer from one 3 unit to another and that the different units operate in a substantially 4 integrated manner as to aspects of personnel, seniority shall be calculated 5 on the basis of all the employees of the company, that is, taking into 6 consideration all its offices, factories, branches or plants, which are in the 7 occupational classification subject to the reduction of personnel." 8 Section 20-19. Article 3-A of Act No. 80 of May 30, 1976, as amended, is hereby 9 repealed. 10 Section 21.—20. Article 5 of Act No.-80 of May 30, 1976, as amended, is hereby 11 amended to read as follows: 12 "Article 5. – For the purposes of this Act, termination shall be understood to 13 mean, in addition to the employee's layoff, indefinite suspension or suspension 14 for a term exceeding three (3) months, except in the case of employees in seasonal 15 industries and businesses, or resignation from employment motivated by actions 16 of the employer aimed at inducing or forcing the employee to resign, such as 17 imposing or attempting to impose more onerous working conditions, reducing his 18 or her salary, demoting him/her demoting him or her in category or subjecting 19 him/her subjecting him or her to humiliation or humiliation in fact or in word." 20 Section 22-21. - Article 7 of Act No. 80 of May 30, 1976, as amended, is hereby 21 amended to read as follows:

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"Article 7. — The compensation allowance and the progressive compensation for termination without just cause, provided in Article 1 of this Act, shall be calculated based on the greater number of regular hours of work of the employee, during any period of thirty (30) consecutive calendar days, within the year immediately preceding the termination. In cases of terminations based on reasons (d), (e), (f) of Article 2 of Act No. 80 of May 30, 1976, as amended, any amount of money received by the workers as a result of the liquidation or closing of businesses or business programs to share profits with their employees shall be considered as special compensation. These amounts in no way affect the calculation or right to claim the compensation and progressive indemnification provided in Article 1 of Act No. 80 of May 30, 1976, as amended."

Section 23-22. - Article 8 of Act No. 80 of May 30, 1976, as amended, is hereby amended to read as follows:

"Article 8.

The probationary period shall be automatic and may not exceed three (3) months unless the employer notifies the Secretary of Labor and Human Resources in writing. The notice shall outline the reasons why, in his or her judgment, the nature of the work so requires. Upon submitting the notice, the probationary period shall be deemed extended up to an additional maximum of three (3) months, for a total of six (6) months. When the employees are unionized, the extension of the probationary period may be stipulated so that said period may be extended up to a maximum of six (6) months, and may be made by collective

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bargaining agreement or written agreement between the union and the employer, without the need to notify the Secretary of Labor and Human Resources.

If upon expiration of the term established in the probationary contract, or the valid extension thereof, or upon expiration of the automatic probationary term established by this Act without a probationary contract being entered, the employee continues to work for the employer, said employee shall acquire all the rights of an employee as if he or she had been hired for an indefinite period of time.

The probationary period established in this Article shall not have the effect of limiting the accrual of vacation leave to employees who have this right by law.

When an employee takes a leave of absence authorized by law, his or her probationary period shall be automatically interrupted and shall continue for the remaining term of the probationary period once he or she returns to his or her job.

Any employer who retains the services of an employee hired through a temporary employment company or hired directly through a temporary contract, for a definite term or for a particular project, shall credit the time worked by the temporary employee up to a maximum of six (6) months; provided that the work to be performed involves the same functions or duties as the work he or she performed as a temporary employee.

For the purposes of the provisions of this Article, "month" shall mean a period of thirty (30) consecutive calendar days."

Section 24-23. – Paragraphs (a) and (b) of Article 11 of Act No. 80 of May 30, 1976, as amended, are hereby amended to read as follows:

"Article 11 —

(a) In any action filed by an employee claiming benefits under this Act, the employer shall be required to allege, in its answer to the complaint, the facts that gave rise to the termination and prove that such termination was justified in order to be exempted from complying with the provisions of Article 1 of this Act. Likewise, in any action filed by an employee claiming benefits under this Act, when the employee was hired for a certain term or for a certain project or work, the employer shall be required to state these facts in its answer to the complaint and prove the existence of a bona fide "bona fide" contract in order to be exempted from complying with the remedy provided by this Act, unless the employer proves that the termination was justified.

An employment contract for a definite term or for a definite project or work shall be considered *bona fide* when it is made in writing, during the employee's first workday or in the case of employees hired by client companies through temporary employment service companies, during the first ten (10) days of the commencement of their contract and with the stated purpose, to substitute an absent employee who is on legally established leave or leave established by the employer, or to carry out extraordinary tasks or tasks of certain duration such as, but not limited to, annual inventories, repair of equipment, machinery or company facilities, casual loading and unloading of cargo, work at certain times of the year such as Christmas, temporary orders for production increases and any other particular project or activity of short duration or fixed duration.

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A "temporary employment services company" is any person or organization engaged in the business of hiring employees to provide temporary services to a client company through the intermediation of a temporary employment services company. A "client company" is any person or organization that solicits or hires temporary employees through the intermediary of temporary employment services companies.

(b) In any lawsuit based on this Act, the court shall hold a pretrial conference no later than thirty (30) days after the answer to the complaint. At the end of said confidence *conference*, if the court considers there are sufficient reasons, beyond the circumstances of conflicting allegations to believe that the termination was without just cause,

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it shall issue an order so that within a non-extendable term of fifteen (15) days, the			
defendant employer deposits with the clerk of the court a sum equivalent to the			
total compensation to which the employee would be entitled and an additional			
amount for attorney's fees, which shall never be less than fifteen percent (15%) of			
the total compensation. The defendant employer may provide an adequate bond			
to cover these amounts. Said amounts or bond shall be returned to the employer			
if a final and enforceable judgment is rendered in its favor. At any stage of the			
proceedings, in which, upon request of a party, the court were to determine			
<u>determines</u> that there is a serious risk that the employer lacks sufficient assets to			
satisfy the judgment that may eventually be rendered in the case, the court may			
require the aforementioned deposit or the corresponding bond."			
Section 25-24 Article 12 of Act No. 80 of May 30, 1976, as amended, is hereby			
amended to read as follows:			
"Article 12. — The rights granted by this Law shall prescribe by the lapse			
of three (3) years from the effective date of the termination itself."			
Section 26-25 Article 3 of Act No. -100 of June 30, 1959, as amended, is hereby			
amended to read as follows:			
"Article 3. Discrimination based on age, race, color, sex, social or national origin,			
social status, political affiliation, political or religious ideas, or for being a victim or			
perceived victim of domestic violence, sexual assault, or stalking —			
Presumptions.			

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1	It shall be presumed that any of the acts mentioned in the preceding articles
2	was committed in violation of this Law, when same has been carried out without
3	just cause. This presumption shall be rebuttable in nature.
4	It is not presumed that the employer was aware of any employee's personal
5	situation in cases of discrimination against victims or alleged victims of domestic
6	violence, sexual assault, or stalking, unless in fact the employer would have been
7	in a position to know.
8	The employer must make reasonable adjustments or accommodations necessary
9	in the workplace to protect its employees from a potential aggressor once the
10	employer has been advised of the potential for a dangerous situation to occur.
11	Failure to do so shall be presumed to be discriminatory conduct."
12	Section 27-26. Paragraph (c) of Article 2 of Act 28-2018, as amended, known as the
13	"Special Leave Act for Employees with Serious Catastrophic Illnesses," is hereby
14	amended to read as follows:
15	"Article 2. Definitions
16	
17	(c) Serious Catastrophic Illness: It is defined as that illness listed in the Special
18	Coverage of the Health Insurance Administration, as amended from time to time,
19	which currently includes the following serious illnesses: (1) Acquired Immune
20	Deficiency Syndrome (AIDS); (2) Tuberculosis; (3) Leprosy; (4) Lupus; (5) Cystic
21	Fibrosis; (6) Cancer; (7) Hemophilia; (8) Aplastic Anemia; (9) Rheumatoid
22	Arthritis; (10) Autism; Cortified to be a correct and true translation from the source text in Spanish to the target language English

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(11) Post Organ Transplant; (12) Scleroderma; (13) Multiple Sclerosis; (14) 1 2 Amyotrophic Lateral Sclerosis (ALS); and (15) Level 3, 4, or 5 Chronic Kidney 3 Disease. In addition, it will include bleeding conditions similar to Hemophilia." 4 Section 28-27. – Severability 5 This Act shall be interpreted in accordance with the Constitution of Puerto Rico 6 and the Constitution of the United States of America. If any clause, paragraph, 7 subparagraph, sentence, word, letter, article, provision, section, subsection, title, chapter, 8 subchapter, heading, or part of this Act were to be annulled or declared unconstitutional, 9 the order issued to such effect shall not affect, impair, or invalidate the remainder of this 10 Act. The effect of said order shall be limited to the clause, paragraph, subparagraph, 11 sentence, word, letter, article, provision, section, subsection, title, chapter, subchapter, 12 heading, or part thereof that has been annulled or declared unconstitutional. If the 13 application to a person or circumstance of any clause, paragraph, subparagraph, 14 sentence, word, letter, article, provision, section, subsection, title, chapter, subchapter, 15 heading, or part of this Act should be invalidated or declared unconstitutional, the 16 resolution, ruling or judgment issued to such effect shall not affect or invalidate the 17 application of the remainder of this Act to those persons or circumstances to which it may 18 be validly applied. 19 Section 29. 28. Supremacy 20 The provisions of this Law shall prevail over any other provision of law, regulation 21 or rule that is not in harmony with them.

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- 1 Section <u>30-29</u>. Applicability and Validity
- 2 This Act shall become effective thirty (30) days after its approval. However, it is
- 3 hereby provided that those employers that are considered micro-enterprises or small and
- 4 medium-sized merchants, as these terms are defined in paragraphs (4), (5) and (6) of
- 5 Article 2 of Act 62-2014, as amended, known as the "Micro-enterprise, Small and
- 6 Medium-sized Merchant Support Act," shall have a period of ninety (90) days to
- 7 implement the provisions of this Act.



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TRANSLATOR'S CERTIFICATE OF TRANSLATION

Translation from: Spanish (Puerto Rico) into English (US) TARGEM Translations Inc.

I, Andreea I. Boscor, ATA-certified Spanish-English #525556, acting as translator at TARGEM Translations Inc., a NEW YORK City corporation, with its principal office at 185 Clymer Street, Brooklyn, NY, 11211, USA, certify that:

the English translated document is a true and accurate translation of the original Spanish and has been translated to the best of my knowledge.

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Signed this 7th of June 2022

Andreea I. Boscor



